

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

SB 1405 - HB 2017

March 14, 2011

SUMMARY OF BILL: Requires the P.O.W.-M.I.A. flag be flown over the Capitol and at each local government's courthouse, city hall, or other main administrative building on any day the United States flag is displayed. Directs that the P.O.W.-M.I.A. flag be displayed beneath the U.S. and Tennessee state flag utilizing existing poles, and lowered, raised, and maintained in the same manner.

ESTIMATED FISCAL IMPACT:

Increase Local Expenditures - \$88,400*

Assumptions:

- The Capitol currently possesses a P.O.W.-M.I.A. flag.
- Tennessee has 95 counties and 347 municipalities.
- Each county and municipality has a courthouse, city hall, or main administrative building.
- A total of 442 (95 + 347) buildings will require a P.O.W.-M.I.A. flag be displayed.
- None of the 442 county and municipal governments owns a P.O.W.-M.I.A. flag.
- On average P.O.W.-M.I.A. flags cost \$100.
- Each county and municipality will be required to purchase two flags per year due to normal wear and tear.
- The total increase in expenditures for local governments is \$88,400 (442 x \$100 x 2).

**Article II, Section 24 of the Tennessee Constitution provides that: No law of general application shall impose increased expenditure requirements on cities or counties unless the General Assembly shall provide that the state share in the cost.*

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CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director

/jdb